

COUNTY OF YORK, VIRGINIA
Statement of Activities
For the Year Ended June 30, 2004

Functions/Programs	Program Revenues				Net (Expenses) Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	School Board	Industrial Development Authority
Primary government:									
Governmental activities:									
General government	\$ 2,694,972	\$ 43,829	\$ 45,816	\$ 129,500	\$ (2,475,827)	\$ -	\$ (2,475,827)	\$ -	\$ -
Judicial services	2,183,343	868,874	923,063	-	(391,406)	-	(391,406)	-	-
Public safety	17,992,604	311,082	3,215,800	1,000,000	(13,465,722)	-	(13,465,722)	-	-
Environmental and development services	2,923,736	610,078	11,440	306,600	(1,995,618)	-	(1,995,618)	-	-
Finance and planning	6,707,583	79,682	307,067	-	(6,320,834)	-	(6,320,834)	-	-
Education	37,737,823	67,918	1,111,535	491,000	(36,067,370)	-	(36,067,370)	-	-
Human services	6,900,059	81,202	3,471,462	-	(3,347,395)	-	(3,347,395)	-	-
General services	4,451,026	992,962	441	-	(3,457,623)	-	(3,457,623)	-	-
Community services	3,192,842	419,184	1,277,528	-	(1,496,130)	-	(1,496,130)	-	-
Interest and fiscal charges on noncurrent debt	3,031,935	-	-	-	(3,031,935)	-	(3,031,935)	-	-
Total governmental activities	87,815,923	3,474,811	10,364,152	1,927,100	(72,049,860)	-	(72,049,860)	-	-
Business-type activities:									
Sanitary District No. 2	477,406	-	-	-	-	(477,406)	(477,406)	-	-
Solid Waste	4,639,612	3,222,315	-	-	-	(1,417,297)	(1,417,297)	-	-
Sewer Utility	5,591,699	6,233,117	-	2,910,581	-	3,551,999	3,551,999	-	-
Yorktown Revitalization	547,092	-	-	-	-	(547,092)	(547,092)	-	-
Nonmajor enterprise funds	1,106,850	689,201	-	178,263	-	(239,386)	(239,386)	-	-
Total business-type activities	12,362,659	10,144,633	-	3,088,844	-	870,818	870,818	-	-
Total primary government	\$ 100,178,582	\$ 13,619,444	\$ 10,364,152	\$ 5,015,944	(72,049,860)	870,818	(71,179,042)	-	-
Component units:									
School Board	\$ 96,788,586	\$ 2,779,913	\$ 46,002,007	\$ 1,623,841	-	-	-	(46,382,825)	-
Industrial Development Authority	4,809,686	262,800	-	-	-	-	-	-	(4,546,886)
Total component units	\$ 101,598,272	\$ 3,042,713	\$ 46,002,007	\$ 1,623,841	-	-	-	(46,382,825)	(4,546,886)
General revenues:									
Taxes:									
Property taxes					61,127,101	-	61,127,101	-	-
Local sales and use taxes					6,880,444	-	6,880,444	-	-
Hotel and motel room taxes					1,769,860	-	1,769,860	-	-
Restaurant food taxes					3,553,263	-	3,553,263	-	-
Business license taxes					3,866,899	-	3,866,899	-	-
Motor vehicle licenses					1,202,293	-	1,202,293	-	-
Franchise taxes					595,181	-	595,181	-	-
Taxes on recordation and wills					1,235,075	-	1,235,075	-	-
Emergency telephone service taxes					745,135	-	745,135	-	-
Other local taxes					628,340	-	628,340	-	-
Payment from primary government					-	-	-	35,808,975	4,474,932
Shared intergovernmental revenues					-	-	-	7,940,139	-
Non-revenue receipts					7,249	-	7,249	-	-
Unrestricted investment earnings					445,578	116,428	562,006	512,158	25,263
Gain on disposal of assets					-	34,639	34,639	-	-
Miscellaneous					632,415	31,439	663,854	226,840	50,461
Transfers					(2,813,431)	2,813,431	-	-	-
Total general revenues and transfers					79,875,402	2,995,937	82,871,339	44,488,112	4,550,656
Extraordinary Item - Hurricane Isabel					(674,702)	(733,220)	(1,407,922)	-	-
Change in net assets					7,150,840	3,133,535	10,284,375	(1,894,713)	3,770
Net assets, beginning - as restated					34,887,808	78,981,936	113,869,744	111,485,190	877,519
Net assets, ending					\$ 42,038,648	\$ 82,115,471	\$ 124,154,119	\$ 109,590,477	\$ 881,289

The accompanying notes are intergral part of the basic financial statements.